

EXHIBIT 1

January 6th, 2015

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

Dear Honorable Judge Gibson:

My name is Nicholas Robinson and I am writing to you on behalf of Robert Paltrow.

As his son-in-law for the past 26 years and associate in business for more than 20, I have had the unique opportunity to know Bob from both a personal and business perspective. In all aspects of my dealings with him and my observations of his dealing with others – at work and in life – his lodestar has always been the concept of “Family”.

In his personal life, his family is what he lives his life for. From his children and grandchildren (sons-in-law as well... he never made a distinction...we were all his ‘kids’), Bob has always done everything he could to provide guidance, support, kindness, and understanding in all of our endeavors. As the oldest male ‘kid’, Bob would always leave me with one simple instruction whenever he was traveling or away from home: “guard the family”.

Guarding the family was his guiding principle. It became even more so – tragically – when Bob lost his son to cancer at the age of 23. Something that is every parent’s nightmare became his and, by extension, all of those around him. It was through the continued strength and bonds of family that we suffered together and came through it together. Although he and we will never fully recover from that loss, we have been able to continue on as a family.

This loss was magnified by the loss of Bob’s brother Bruce and his sister Randi – both to cancer - years later. Again, I believe it was the foundation of familial bond that Bob helped to build that kept him and us from falling apart completely.

Guarding the family applies to the way he approached business. North American Communications – the company he helped to build into a successful and well-respected direct mail innovator – was a family business in every sense. He viewed the people that worked there as part of an extended family. Bob worked not only to provide them with a place to earn a livelihood for their families, but also to provide mentoring and professional and personal guidance to many, many associates who literally grew up in the business.

Bob always strived to be a teacher. He would often say that whatever he learned in business, he learned along the way through trial and error. He felt that passing on his experiences, both good and bad, would help in some small way by allowing that person to avoid the mistakes he had made.

Bob has made many mistakes, perhaps none greater than the one for which he has accepted full responsibility and for which he is before you to accept his punishment. To protect

the company and provide it with the chance to survive into the future, he took the necessary steps to remove himself from it in every way (shareholder, officer, founding owner). Bob is someone who literally woke up every day focused on a simple mantra he often repeated to those who worked with him: increase the sales, reduce the costs. Stepping away completely from the business he built and loved in order to save it is another kind of family loss for him.

I have learned a lot from Bob over the years... both what to do, and what not to. The greatest lesson I have learned from him is what it means to be a man. It means taking care of your "people", whoever they may be. It means doing what you say, and taking responsibility when you can't. It means working hard and never giving up. It means trying to be a better person every day.

That is the Bob Paltrow I know and I respectfully ask that you take this into consideration as you weigh his sentence.

Yours truly,



Nicholas Robinson

EXHIBIT 2

CHESAPEAKE
REALTY PARTNERS

January 7, 2015

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

Dear Judge Gibson,

I am writing on behalf of Robert Paltrow who is in trouble with charges to which he pled guilty. I have now become familiar with the charges.

I met Bob twelve years ago and we became close friends. My wife and I quickly got to know Bob's children, sons-in-law and grandchildren. Ours is a full and meaningful relationship. Through Bob, I have met many wonderful and interesting people, including several who have become close and dear friends of mine.

My wife Ellen and I believe strongly in giving back to our community and we are extremely active in many charitable and cultural organizations and activities. We take charitable giving seriously and it is part of how we lead our lives and what we teach our children. Our family's annual giving is in the seven figure range. Our involvement is varied. To give a couple of examples, I stepped down this June after my two year term as President of the Associated Jewish Charities, Inc. of Baltimore(AJC) which is the organization that oversees the AJC's \$700 million endowment, over \$60 million in annual distributions as well as overseeing the physical plant and Associated agency activities. My wife is an active member on the board of the Family Tree of Maryland which works tirelessly to prevent child abuse and neglect in Baltimore City and the state of Maryland. We both have held many other leadership positions in religious, cultural and social service areas.

Robert has many good qualities. It is always impressive as one gets older to meet others who have lifelong friends and continue lifelong relationships with them. Bob is such a person. Bob also cares deeply about his children and grandchildren and continues to find ways to remain meaningfully involved in their lives on a constant and positive basis. Bob has always put a good face on the difficult things that life has put to him. The enduring pain and everyday suffering that the loss of his son Keith has caused is never far from the surface. Bob has lost his sister, his brother, father and a son to cancer. Somehow, he deals with this with civility and appropriate sadness yet has found a way to still be a happy person and one who is interesting to be around. But make no mistake, Bob has suffered deeply over these last twenty or so years as these deaths have piled up. Obviously the death of his son is raw and always just below the surface.

Honorable Kim R. Gibson
January 7, 2015
Page 2

One of the reasons I respect Bob so much, is that while none of us know how we would react to a terrible situation until we were in it, Bob is a shining example to those who know him, both finding an appropriate balance between sorrow and not letting the cancer that killed his son kill him as well. That is a difficult line to walk and Bob has always done it with grace and in a manner which provides leadership to his friends and family.

The last year and a half has been, as it should be, incredibly difficult for Bob. He understands what he did, he understands that it's wrong, and he is remorseful and ashamed. Bob has suffered about as much as one can from the crime he committed. As is appropriate, he has had to sell his homes to come up with the cash to pay the debt that he owes. He understands this is appropriate. Bob has been walking around with a modern day Scarlet Letter on his forehead since his charges and pleadings have become public. In Florida where he lives and New York where his children live, publicity has brought forward the crime he committed, his pleading and the sale of his homes. At 72 years old I don't know how many healthy, good years Bob has left, but I can tell you that a very public coming to terms with the things that he did has caused him to think deeply about the plight that he caused himself and his family and the deep regret and remorse that he now feels.

Bob sat his entire family down, including children and grandchildren to explain what he did wrong, the price he is paying for it and that he is sorry for the pain it is causing them both because of the publicity and for the realization that their father and grandfather is more flawed than they thought.

There was a time in my life when I was facing difficult business issues with the recession back in 2008. Although it escaped most people, Bob was perceptive and caring. At a time when I just wanted to turn within myself, Bob contacted me and helped me to see that one needs to move through the bad times, focus on family and friends and get to the other side. His perception and friendship during this period was extremely meaningful and helpful to me. I'm happy to have a chance to repay that loyalty and friendship through these difficult times for Bob. I would ask the court to consider all of the suffering that Bob has endured until now and the public humiliation he has recently endured himself and for his family, and considering his age, I respectfully ask that Bob be given leniency in his sentencing.

Respectfully submitted,



Lawrence Macks
Co-Chairman and CEO
Chesapeake Realty Partners

EXHIBIT 3

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

Your Honor,

I have known Bob Paltrow for almost 24 years and for a man like Bob that is not a very long time. He is a man that has life long friends that he cherishes and keeps near and dear to his heart.

We met in California when I was a new mother and he was a brand new grandfather. His daughter Lisi and I met in a "mommy and me" class. We were both from New York, far away from our families and feeling a bit lost. Bob very quickly made me feel like part of his extended family. He would visit quite often and always include me in family gatherings, family holidays and even family vacations. He was always asking me if I was ok, if things were good and was I happy. I have my own wonderful family so I wasn't looking for a surrogate in anyway and Bob knew this. He was just genuinely concerned for my welfare and happiness.

Many years later, I went through a divorce and was struggling with leaving California and returning to my family. Bob reached out to me many times while he was visiting California and with calls. He heard my struggle. There was one particular phone call when he asked me what progress I was making and my response was "I'm trying" Bob's response to me was "Don't try, DO." He instilled a confidence in me and made me feel secure in knowing that he was supportive of my decision and that it was something that could be done.

I did move back to New York and it was a struggle but his generous emotional support was always there for me. When I bought my home, he was one of the first people to come over, look it over and tell me I made all the right choices for my family. He helped me move in, fix up some things and gave me a huge hug.

Bob is many things. He is a father, a grandfather, a businessman, a mentor, a brother, a friend. He has suffered tremendous loss in his life on a level that I cannot imagine as a parent. He has been involved in his community and built a wonderful community of people that he surrounds himself with. But there is something that Bob epitomizes for me that I admire the most. He is a family man. His family means everything to him and he would do and sacrifice anything for that family. He has lost a child, which in itself is one of the greatest tragedies I can think of. I believe that this loss is what has driven him to everything that followed in his life. Being close to his family, wanting to do everything possible for them, having them safe and happy was his reason for existing. I know that he now is living with regrets, remorse, sadness and self-reflection on a grand scale for the position he not only put

himself in, but also that extends to his family. The most precious thing in his life.. I think a prison sentence that would remove him from his family would break him as a human. He has done things that deserve punishment and he has been punishing himself for many years and it has carried over to his family. I hope you will consider the large-scale impact that prison would have for Bob and his immediate family and find some kind of alternative punishment that won't make some many other suffer.

I thank you for your time and consideration in Bob's sentencing.

Sincerely,

Jamie Appelbaum

EXHIBIT 4

December 9, 2014

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

Dear Honorable Judge Gibson,

Second only to my husband, my father is the man I love most in this world. My name is Marlene Paltrow. I am the oldest child and daughter of Bob Paltrow. I am writing to you today on his behalf as I am aware of his situation.

My father has been a "true" father to me for over 50 years. He has also been a true parent to my sisters and brother (deceased), a true grandparent, true to his friends – mine included - and true to the people that work for him. He is a man of his word, a man who values family, core friendships, and helping the people that work for him. These are the qualities that make Bob Paltrow the man he is and always will be:

Growing up my father attended every sports event, dance, field day, horse show, and celebration that his children had. He would leave work early or skip a day of work, if something "important" was going on to support his children. He was so proud of us it was almost embarrassing at times. Once when I was in third grade I won the "bases" at field day and he swooped me up above his head and paraded me around before the whole school. He was so proud and passionate about my accomplishment. I did not speak to him for a week as I was completely humiliated. Bob loves his family and we need him. He is our backbone. He is the man you go to talk to when there is a problem. His advice is well thought out, objective and sound.

My father's grandchildren adore him. They call him papa and cannot wait until the next time they visit him in Florida or he comes up North to New York. "When are we going to see papa" are words I have heard many times over the past 23 years. The way he is with us he is with them. There is no difference even though there is a whole generation removed. He taught my both my daughters Rachel and Jordan how to drive a car. He helped them with their school work when they were small and helped them realize they could do and be anything and anybody they wanted to be when they grew older.

My father has friends dating back to his early high school days. He is a man who holds onto old friends and new. Very few people, at the age of 73, have a large group of friends dating back to high school and college. I personally find that incredible.

Lastly, I wanted to talk about his relationships with the people who have worked for him in the past and in the present. Bob treats them like family and eventually they are family. An example would be, he had a pilot a long time ago whose sister needed a job and he said "bring her around" and the next day she was hired. She ended up working for my father for almost twenty years. There are hundreds of employees that Bob has helped in incredibly meaningful ways.

With all this said, Bob Paltrow has clearly done wrong. Nobody would deny that. What I am asking of you is to consider that, yes, he has done something wrong but to please not let it define who he is as a person. People love him. His family needs him. Hundreds of lives have been changed for the better because of him. Bob Paltrow is a good man with a great soul.

Sincerely,



Marlene Paltrow

EXHIBIT 5

November 3, 2014

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

Dear Honorable Judge Gibson,

I am writing on behalf of my father, Robert Paltrow. I am aware of the two charges against my father, and his plea of guilty on both counts.

It takes extreme situations to bring back into focus the need we still have of our parents, even when we become adults ourselves. I am 49 years old, with three grown children (23, 21, and 18) of my own. My father has in most ways been the definition of a "dad" – there to protect, provide and support us every step of the way. He has maintained this role in a very present and dedicated way. I still feel like I need him very much.

I am a licensed clinical social worker (LCSW) by profession, and have worked for the past 10 years at Bedford Hills Correctional Facility, the only maximum security facility for women in the state of NY. I do intensive clinical work, both individual and group. What I have come to realize most clearly through my work is that most people can be seen in more than one way – both very good, while also doing something that is clearly wrong.

My father has done wrong, but at the same time has been so very good as a loving, responsible parent and grandparent. How can both things be so true in the same man? This will remain a riddle- how we got to this point will most likely never be clear, and I have come to accept that in order to manage this ordeal.

The question is can my father pay his debt to society more productively than incarceration? I would ask that you consider meaningful alternatives that would not minimize the impact of what he has done. While you must give my father any punishment that you deem appropriate, who would really suffer were he to go to prison? His children and grandchildren. This man is a constant in our lives. My children go to visit him often on their own as they want to be with him- it is not something they are told to do, rather it's a choice they make.

I believe my father has tremendous shame in what he has done, as he has expressed real feelings of remorse to our family. Although he has certainly done wrong, he has also had a very worthy life as a businessman and father. He has earned the love we feel toward him through his devotion to us. Our bond is intact, which is a real tribute to the efforts he had made to be a consistent presence in our lives.

Sincerely yours,


Lisi Robinson

EXHIBIT 6

December 9, 2014

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

Dear Honorable Judge Gibson,

I am writing on behalf of my father, Robert Paltrow, who I understand broke the law and is facing sentencing for tax evasion. While I understand that my father has done wrong, I want you to know that he has also done a tremendous amount of right. My father has been my teacher for the past 36 years in almost every category of my life. He is the most committed, loyal, and loving father I know and am very blessed to be his daughter.

We learned at too young an age how fragile life is. When my brother was nine years old, he was diagnosed with ulcerative colitis. He became quite ill and spent much of life sprinting to the toilet for fear of the mess that would be if he did not make it in time. My parents conceived me the following year and I was born into a family with a sick child. I am writing for both my brother (who is no longer here) and myself when I tell you that all my father ever cared about was family. He had and still has an acute awareness of the fragility of life and how quickly it can be taken. I think my brother falling ill and then eventually dying at 23 after a yearlong battle with cancer was more than either of my parents (or any parents) could handle. I do not know why my father would disrespect the government or act in such an irresponsible and stupid way as to not pay taxes but I have to imagine, in some way, it was related to the tremendous loss he felt and his wanting to rebel against a larger system of life. This is not an excuse- there is no excuse- but I don't think anyone can imagine the trauma of losing a child and what it can do to one's psyche unless they have lived it.

My father taught me to always keep my head up, never complain, and never look at "the other guy." Be happy with your blessings and try and use them to serve others. He also taught me the value of hard work. While we were raised with certain privileges, I was taught that it only meant I needed to work harder, be my best self, and add value to society. He had an intense amount of patience in teaching me- whether it was teaching me to snow ski, understanding the game of football (we were devout Giants fans), or the art of academia, he was always there, ready to answer any questions as many times as I wanted to ask them. It was under his tutelage that I was able to graduate from Cornell University with honors and continue on today in building what I believe to be a very meaningful company with my husband.

My father was also very wise in the ways of life and how to approach life in a way that meant winning. He taught me winning only meant one thing- being with the people you love most, treating them with human dignity and sharing with others. Sharing from your time, your spirit, your heart. My father gave to everyone he came in contact with. He is an incredibly kind and generous man. He taught me how to live a

meaningful life which I am living today, a combination of having a loving marriage, raising children with high ethical and moral standards, and having a career that hopefully impacts the world in a positive way.

What pains me the most about our current circumstance is that my father could be separated from the only thing he really cared about, which is us. This not only pains me for him, but even more so for my one year old and three year old daughters who are in love with him. The thought of him missing important moments in their growth is beyond painful. He is a part of their soul.

I don't know your honor and I can only imagine how many of these letters you have read. All I can say is that I love my father, my babies love my father (their papa), and I hope they will be able to remain together and share the most valuable resource any of us have, time.

Thank you for your time in reading this,



Rebekah Neumann

EXHIBIT 7

November 17, 2014

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

Re: Robert Paltrow

Dear Judge Gibson:

I am writing on behalf of Robert (Bobby) Paltrow. Bobby is my older brother and I grew up admiring and idolizing him. Now, of course, I am sadly disappointed that this wonderful, strong, and intelligent man could have used such poor judgment and made such a bad decision. I cannot reconcile his actions with the person who has always tried to protect me and the rest of our family from the world's ill.

Bobby is the oldest of four siblings and I am the youngest. We are the only two left; our middle siblings both passed away within the past 10 years after long battles with cancer. Bobby's only son also passed away from cancer, as did our father. It has been so hard on him, a man who has been there to protect everyone. He has had to witness these tragic events without the ability to prevent the outcomes. He could not protect them.

Despite these tragedies, Bobby has raised 3 terrific daughters, and he continues to be an active participant in their lives and in the lives of his 7 grandchildren. They all adore him. After all the losses our family has had, I cannot imagine how they will cope with him being removed from them. Bobby always emphasized the importance of family dinners together, which is the way we were brought up. No matter how hard anyone was working, or where they had been all day, everyone gathered around the dinner table. Bobby was always attending dance recitals, sporting events and every milestone for his children and grandchildren. He supported his daughter Lisi from start to finish when she decided to go back to grad school to get her masters in social work. He was her biggest cheer leader and to this day is so proud what she has accomplished. He helped take care of our elderly mother when she was aging and her health was failing. At the end of day Bobby is a family man.

I don't know what characteristics to list which would compel this court to be lenient with a defendant such as Bobby. I know he was wrong, I know he deserves to be sanctioned for his wrongdoing. I ask the court, on the behalf of his family, not to take him away from us. We have lost so much; we do not want to lose his too.

Respectfully,

Fran Paltrow

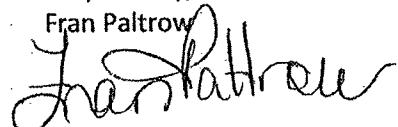


EXHIBIT 8

Barry D. Edwards

Lawyer
P. O. Box 6599
Kaneohe, Hawaii 96744



November 18, 2014

The Honorable Kim R. Gibson
United States District Court Judge
104 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

Re: *United States v. Robert Paltrow*

Dear Judge Gibson:

I met Bob Paltrow in the mid-1970's, as a young lawyer recently settled in Aspen, Colorado. His younger brother, Bruce, introduced us. I'd taught Bruce skiing during Winters in college, and breaks during law school. We've been friends for over 40 years.

During these years, I have known and spent considerable time with all of Bob's children, his former wife Evelyn, her father Andre, Bob's mother and father, and all his siblings. I am sad to say that I watched Bob's hair turn from black to gray during the short time his only son, Keith, was stricken with fatal leukemia. Bruce's death from cancer followed not long after. Bob was always there for them and for his family, and kept a positive outlook throughout. He remains very close to his daughters and their children. I've seen them all with him many times; they plainly adore their "Papa."

Bob has been and is a loyal, kind and generous man. He has always been there when I wanted or needed to discuss personal or business matters. As I've aged, I have come to appreciate that true friends are few—Bob Paltrow is one of those few; I can count on him.

I know that Bob admitted his guilt and has pled guilty, paid delinquent

taxes and penalties, and cooperated with the government in its evaluation of the financial matters at issue. He has certainly expressed his remorse to me, and I believe it is sincere. Bob's disassociation from NAC, the printing and mailing business that he and Mike Herman built and grew so successfully together, demonstrates that he accepts responsibility for his misconduct and appreciates the seriousness of the consequences.

As I mentioned in my letter to you on behalf of Michael Herman, today I am mainly engaged in federal criminal defense work in the District of Hawaii, and a member of the CJA Panel. I understand the process and the gravity of the situation, as well as your options at sentencing.

It is my hope that you will consider the community service and home confinement options, and believe that you will impose a sentence that is "sufficient but no greater than necessary."

Sincerely,

Barry D. Edwards

EXHIBIT 9

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

December 8, 2014

Dear Judge Gibson,

I am writing this letter on behalf of Robert Paltrow.

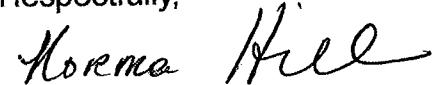
I met Bob Paltrow over twenty years ago, I was working for DataCap, an affiliated company of North American Communications, we shared the same office space.

My knowledge of Bob was that he was a fair employer who took a personal interest in his employees, his secretary has been with him for at least thirty year's and is still working for the company. During the years that I worked for Datacap I became aware that Bob was instrumental in helping several small start up company's become successful. He employed many people in the Altoona plant, without him they may not have had jobs.

After the death of Bob's young son I watched how protective he became toward his family, his three girls became the focus of his life. It was hard to watch this strong man contain his emotions and come to his office every day. His personal pain was very evident.

Your honor, I do not take lightly what Bob has done, he has committed a serious crime, however I ask the court to consider an alternative to incarceration. The impact of incarceration would be devastating to his family and all who know him. Perhaps there is another way in which he can make amends to society.

Respectfully,



Norma Hill

Armonk, New York 10504

EXHIBIT 10

November 20, 2014

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

Dear Judge Gibson:

My name is Sam Robinson and I am the grandson of Robert Paltrow, whose case you will be reviewing in January. I am currently a senior studying at the University of Michigan in Ann Arbor, majoring in Political Science and minoring in History. I am writing you to tell you a bit more about my relationship with my grandfather.

My grandpa is, to say the least, unconventional when considering what the stereotypical grandpa is today; his vitality and passion for life and family are unparalleled in anyone I've met. Since I was young, my older brother and I have always been extraordinarily close with my grandfather, spending countless hours with him learning how to drive a manual car, talking about the New York Giants, skiing in Colorado, learning about business, and simply hanging out. His generosity has always been a trait that I admire, and the countless instances he has gone out of his way to make me happy and has trusted me is something I will always appreciate.

Two years ago, my older brother, Luke, graduated from Ithaca College in upstate New York. During the graduation weekend, my grandpa and I shared a small rental house in Ithaca. After our post-graduation family barbecue, my grandpa and I stayed up until 2 AM talking about life, school, and jobs. It isn't the content of the conversation that matters, but rather his way of teaching me and relating to me. He has never spoken down to me or taught me from a position of authority; rather, he has always approached me as a peer, teaching me how to act through his own experiences and actions. The nature of our relationship has always been light-hearted, loving, and one of mutual-respect.

My grandpa always has been, and will continue to be, one of my greatest role models and support systems. In the instances we've spoken about the upcoming hearing, I know that he prioritized my perceived emotional vulnerability towards the case over his own, and thus maintained a positive mentality and a forward-looking vision. His love of family and youthful spirit are contagious to anyone who he's around, and although I understand his charges, I implore you to show leniency in your review of his case. Thank you in advance for your consideration of this letter.

Sincerely,
Samuel V. Robinson

EXHIBIT 11

November 24, 2014

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

Dear Honorable Judge Gibson,

I am writing to you on behalf of my grandfather, Robert Paltrow. I am aware that my grandfather has pled guilty to both of the charges made against him.

My name is Luke Robinson and I am Robert's oldest grandchild. I am going to try to describe to you the man that my papa really is. I have been fortunate in that I have grown up with two father figures in my life. My father being the first, but I am lucky enough to have my papa present and active in my life as well. He has shaped me into the man that I am today, and I owe much of my success in all areas of my life to him.

I am 23 years old, working in New York City at a company called WeWork, which is a collaborative work environment where members become a part of a community that helps them grow their businesses and form unique relationships inside the workplace. My papa has taught me a ton about business, but one lesson that I have carried with me throughout my early career is to always keep my word. Robert Paltrow is a man of his word and taught me the importance of treating people with respect and if you say you are going to do something, you better follow through.

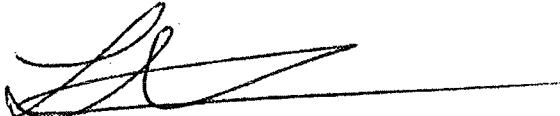
The extreme dedication that my papa has shown to my entire family is incredible and something that I have not seen often. My papa is an athlete, just like I am and he loved more than anything coming to all of my football and lacrosse games growing up. I know that most parents are proud of their children and grandchildren no matter what, but my papa took that to a whole new level. He wanted to run onto the field and give me a hug every time I made a good play, but that's not what spoke to me the most about the way that he was. Sports were something that he could connect to, but he found ways to connect just as deeply to my sister's dance recitals, or my cousin's horse shows. If you could have seen him watch those events, you might literally think he was out of his mind. He is so beyond proud of every single one of us, to the point where he is near tears when he sees us happy and doing what we love to do.

I know what he has done is wrong and it deepens me sadly to admit that. People make mistakes, some larger than others, but I know that my papa has already felt enough pain to last a lifetime. Incarcerating him will crush my family. He has already suffered immensely due to his actions; his incarceration would make the rest of his family suffer worse. I can't imagine a life without my papa present, and I know that I speak for my

siblings and my cousins as well.

The amount of people that my papa has helped and positively affected throughout his life is endless. He has done way more right than wrong, and has been a role model for all of us that have grown up around him. He has been such a tremendous presence in all of our lives and we all rely on him very much. I would respectfully request that you please consider alternatives to incarceration.

Thank you very much,

A handwritten signature in black ink, appearing to read "LR". It is a cursive style with a long horizontal line extending to the right from the end of the signature.

Luke Robinson

EXHIBIT 12

Honorable Kim R. Gibson
United States District Court
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

12/09/14

I am writing this letter for my ex-employer Bob Paltrow. I am slightly familiar with his situation and wanted to write to give a more personal inside look at the man I worked for, for 23 years.

Bob was a mentor to me. He gave me an opportunity that I am not sure I would have gotten anyplace else. He hired me as a salesperson for his company in 1987. I was an art director at the time and he saw an ability in me I did not see in myself. We met at a business conference and he felt I had what he was looking for in a salesperson. I haven't worked for Bob for 6 years however the things he had taught me about client contact and business I continue to use on a daily basis. Bob always treated me as family and with great respect as I did him.

As a salesperson sometimes you would get down about what you were doing, thinking nothing would break – all I needed to do was call Bob and he would talk to me on the phone for 20 minutes and when I hung up I would have a whole new perspective on what I needed to accomplish and how I could get there. He always shared his vision for our industry and the company and the vision was a solid one. He was way ahead of his time in what he saw for the future of the industry.

When I worked at NAC it was a well-oiled machine, the work went in and out, never missing dates and any projects that went south were corrected on the company dollar never asking my customers for anything. I have worked for 2 other companies since that time and most recently after having not spoken to Bob for several years I called him to tell him how the customer service at NAC was better than any customer service department I had ever seen. His influence in our business set a standard that could and still cannot be matched.

Personally he always made sure to ask how my husband and children were doing. Family was important to him, his family and he made me feel like my family was too. I never felt like an employee but always part of something much larger. I would call and ask personal advice on getting a mortgage or how to deal with some personal issues – he always had time for me and always had an answer. If I called him no matter where he was or what he was doing he called me back within minutes.

I still admire him as a mentor and would call to ask advice any day knowing he would always have the right answer and be there for me.

Thank you,

Harriet Kessler

EXHIBIT 13



North American Communications, Inc.
29 Olcott Square, Suite #5
Bernardsville, New Jersey 07924
Tel: 908-953-0077 Fax: 908-953-0098
ptobia@nacmail.com

Peter Tobia
Sales Representative

December 4, 2014

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

Dear Judge Gibson:

My name is Peter Tobia, and I am writing this note in support of Robert Paltrow. I have had the pleasure of being employed in a sales capacity at North American Communications for the past 25 ½ years, since May of 1989. During this time I reported directly to Bob, and over these many years I have come to respect him for the way guided NAC, and how he treated me, and our clients.

From the first day I met Bob, it was apparent that he had a very unique ability to work though complex problems, and always keep a focus on what was best for growing long term, mutually trusting business relationships. He built a tremendous service oriented company with a no-nonsense approach on everything we did, I like to say we built our client relationships the old fashion way, one hard job accomplished at a time. He was someone who could be trusted to always do what he promised and someone who would make the tough decisions when the requests were over and above what was physically possible. It was a truly a pleasure to work closely with someone you could always trust and count on. In my opinion his guidance was one of the main reasons; NAC thrived in the demanding direct mail production world where we competed.

I always felt that as one of his front line employees, he cared about my opinion and valued my contributions. I knew this because he had an amazing ability to ask the important questions and really listen and act on our answers. With Bob you always knew where you stood, and you never had any worry about what he might be thinking, he always let you know, to me that is a very admirable trait in today's business world. His word was his bond, day in and day out for as long as I have known him.

Before, during or after any of our required daily tasks, he always let you know by his actions that he dearly valued what was good for all of our NAC family's health and well-being. There were many important conversations about what really matters, conversations which showed Bob was a compassionate man who cared deeply for the truly important things we all worked so hard for. I remember one such occasion, our conversation on the birth of my first child. His poignant reflections on what a child meant to my growing family and what great things children bring, was a wonderful reflection on what he cared deeply about and what was truly most important to him.

I know from all this time together that Bob was the primary leader who built NAC's great reputation, which directly helped many families in the Central Pennsylvanian area have a better life. He is certainly a man who cares deeply for his family, his friends and his past employees. In the name of the compassion he showed and delivered by his actions over his long career, I respectfully support him and hope your court will consider non-incarceration alternatives, when deciding on his sentencing.

Thank you for your time and consideration.

Peter Tobia
North American Communications

EXHIBIT 14

**Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901**

December 1st, 2014

Your Honor:

Allow me this opportunity to introduce my self and thank You for taking the time to read this letter. My name is Felipe E. Coello, a 41 year old male and father to a 12 year old daughter and a independent business owner. I've never been arrested. I've never been sued by any client or business partner and I've never defaulted in any obligation. I've worked hard since the age of 16 to build a business and personal reputation based on integrity, honesty and hard work as guiding principles. As a U.S. citizen I'm very appreciative to the United States of America.

My friend Robert Paltrow, known as Bob to his friends, has never stopped amazing me and probably never will. Back when I first met him, during the mid 1990's, he stroked me as a smart and friendly individual with interesting opinions on matters related to politics, business, world history and with a belief (that he would constantly repeat to his friends) that went by : " Always take responsibility of your actions and when doing wrong, admit it, apologize to it, show remorse, repair damages and move on". Additionally, he would remind to his close friends "never complain to others on how hard life might seem, fix what is wrong and move on but never complain". Little did I know that someone like Bob would come to deeply impact the life of so many families in the state of Pennsylvania. Employees who depended on his vision and leadership towards the company he founded more than 30 years ago. It was this same company that would ended up having one of the lowest employee turnover ratio in the mailing and marketing industry. During a visit to one of his plants, I was able to witness in person why that employee turnover ratio was so low compared to other plants and factories in the region. The reason behind was simple: his employees were very happy working for him. Most of them came from hard working low income families and many from very humble origins. It was them, these hard working employees, that benefited tremendously by having Bob as their boss. A boss that treated them fairly, respectfully and that provided the best working conditions available in the industry. "Always look after their families", Bob would say, and "treat employees as family." In return, he developed the best work force available in his industry. Your Honor, isn't it one of the highest accomplishments to create and provide good and well paid jobs to hundreds of families in this Country? I think it's.

It was the year 2002 when I approached Bob with an unusual request to help a local community in one of the poorest communities in Ocosingo, Chiapas. A small town located in the middle of mexican jungle. At the time, the catholic priest at Ocosingo contacted me in panic and asked me for urgent help as the house that was providing shelter to young boys and girls, mostly to orphans, needed a new roof and the very basic structure of the house was falling apart. Funds were needed it urgently to repair the roof. Without any hesitation I contacted Bob and as I explained the situation and the urgency to Bob, without any further questioning he instructed funds to be sent to the shelter that same day. During the following days the roof was repaired. That is Bob, someone that has always been moved deeper by helping others than by profit or gain. Who would have a thought that a new yorker based thousands of miles away from Chiapas would come to the rescue of a the shelter for orphans in Chiapas? Bob never asked for any recognition of any kind. Very few times have I encountered an individual with this level of generosity and willing to help the least fortunate.

Very few people will get to understand the pain that Bob and his family have endured during the past months. His crime has become the content of national magazines and newspapers. Irresponsible jokes, and insults have been directed to him and his family with no sense of decency. Public humiliation has been an additional punishment for his fault in a time when social media leaves no stone unturned. Bob has never blamed anyone else for his crime but himself and in all honesty the collateral damage paid by his family has been immense.

As he has had to sell most of his assets, including his home, at fire market prices in order to satisfy full repayment of all of his tax obligations, an additional punishment to his crime has been imposed to him as he will never be able to work again for the company he created and dedicated most of his life to.

Perhaps the pain and suffering that Bob and his family are experiencing at this specific moment of their lives might only come close to the pain they endured by the loss to cancer of Bob's only male child (Keith Paltrow). Your Honor: sending Bob away would be like stripping again from this family, on brutal conditions, one more of their loved ones. As the Paltrows recovered from the death of Keith (Bob's only male child), the death of his only brother, Bruce, would follow years later. And during the months of this trial and while awaiting for sentencing, Bob's mother, Dorothy Paltrow's death, took place in March of this year.

Your Honor, I'm writing to You at my own will to ask respectfully for Your mercy regarding Bob's sentencing. Please don't send Bob away as he is the only one left to hold his family together at this time. A dad, a grandfather, a man with incredible gifts and faults but a family man at the end of the day. A man that is truly sorry for the crime he committed and the enormous pain his fault has imposed on his family.

Very Respectfully

A handwritten signature in black ink, appearing to read "F. E. Coello". The signature is fluid and cursive, with a diagonal line extending from the end of the "E" towards the bottom right.

Felipe E Coello

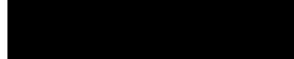
A solid black rectangular box used to redact a signature.

EXHIBIT 15

December 31, 2014

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

RE: Robert Paltrow

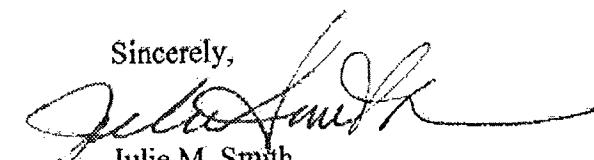
Dear Judge Gibson,

In the past, I have had the pleasure of working for Robert Paltrow. He always treated me with respect and consideration. I was young and inexperienced in the sales and customer service when I first meet Bob. I was very impressed with his keen business sense and ability to anticipate the best move to insure success with a given client. He believed in my ability to create customer networking and often encouraged me to meet with the client's and listen to their needs. I have to say it is part of how I train my customer service team members. Don't just listen to a client but hear what they are saying and what they need.

Aside from the support and knowledge I received from Bob, I would like to share with you one of my personal experiences of Bob's kindness. I had been with the company for approximately 6 years, when my son was diagnosed with Juvenile Diabetes. I was very distraught as no one in my family had the disease. We found out a very small percentage of children can become diabetic when a virus attacks the pancreas. Once Bob found out about my situation, he called me to offer any assistance I could ask for. He offered to send Dominic to specialist. But the best part of his offering was he told me I had to right to come and go as I pleased. I was permitted to take as much time as I needed to adjust to the situation, to go to the many doctor's appointments and to leave on a moments notice if Dominic had an emergency. As a mother of a 6-year old child, there was no kinder gift than that piece of mind.

Thank you for your time and please consider the kindness in which I experienced from Bob Paltrow. He is a caring and supportive man that I am proud to know and have worked for.

Sincerely,



Julie M. Smith
Director of Customer Service
North American Communications

EXHIBIT 16

December 4, 2014

The Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, pa 15901

Re: Character reference for Robert Paltrow

The Honorable Kim R. Gibson,

This letter is being written on behalf of Robert Paltrow who is due to appear before you. I have known Bob for almost 30 years.

I first met Bob in March of 1985 when he hired me for a part-time position in his company, North American Communications, Inc. Shortly thereafter, this position became full-time, and eventually I became his assistant. During this time, I have come to respect and admire him. I have found Bob to be caring, sympathetic, and supportive of his employees, and others, who have found themselves in difficult situations. I cannot tell you how many times I have heard him speak the words, "family first". In my case, as my children were growing up and needed my attention, to this day as I care for my 95 year-old father and a husband who is recovering from cancer, he is always there with a word or advise and reassurance.

I have been witness to his dedication and love for his family. I have always seen him as nurturing, caring, and ever so proud of his children and grandchildren. I also have seen him in his own times of sorrow, such as the loss of his son, brother, father, and mother. His dignity and strength at such times is truly something that I will always admire and respect.

This letter is being sent to you in the hope that it will shed some light into the persona of Robert Paltrow, and that you will factor it into your decision.

Thanking you,

Yours sincerely,

Barbara Caiola

EXHIBIT 17



141 NAC DRIVE • POST OFFICE BOX 39 • DUNCANSVILLE, PA 16635

Tel: 814-696-2515 Fax: 814-696-2512

Elaine Hite

Account Executive

ehite@nacmail.com

Visit our website: www.nacmail.com

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

Judge Gibson,

I am writing in behalf of Mr. Robert Paltrow, whom I have worked for 30 years as an employee of North American Communications. I realize Mr. Paltrow is in trouble for mis-dealings with our company, but I was given the privilege of working through the "ranks" and became an Account Executive at North American Communications – working with American Express as my main client. "Bob" (Robert Paltrow) and I have had many meetings with American Express and he has shown me how to become a more professional business woman.

Mr. Paltrow has been generous and gracious to my family and me in some very difficult times. My husband has had numerous surgeries and hospital stays over the course of the last 10 years, resulting in the loss of both legs, as well as other medical issues. While we were in the hospital for a couple of weeks at a time, Mr. Paltrow was concerned and offered to help in any way he could. I was paid my salary through out the time which was a very big help financially to my family. Also, when our son passed away, Mr. Paltrow was concerned and very gracious at this time as well, allowing time to grieve and assistance with the funeral costs.

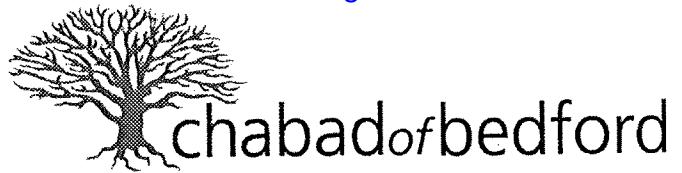
Although, I understand what Mr. Paltrow has done was wrong, as a person who worked for the company he took from, I hold no ill feelings towards him and am asking for leniency on his behalf.

Thank you for your consideration.

Very Truly Yours,
Elaine Hite

EXHIBIT 18

133 Railroad Avenue, Bedford Hills, NY 10507
T. 914-666-6065 F. 914-514-3523
www.chabadbedford.com



November 18, 2014

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

Dear Justice Gibson,

I write to you today as a Rabbi, spiritual leader and friend of Robert Paltrow and his family.

I have known Bob and his family for many years. Bob has been a generous supporter of all the work our organization has done in this community for over a decade. His kind heart and genuine concern for others makes him a really unique member of our community.

I am aware of the charges he has been convicted of and I ask, in merit of all the good Bob has contributed to our community, that you consider a lenient sentence for him. He has so much to contribute to our society and I hope his overwhelming qualities will overshadow the negative actions he regrettably took.

Sincerely,

A handwritten signature in black ink, appearing to read "Arik Wolf".

Rabbi Arik Wolf
Director

EXHIBIT 19

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

Dear Honorable Judge Gibson,

I am writing on behalf of Robert Paltrow. I am aware of his guilty plea to the two charges brought against him.

I have known Bob since I was in high school. He has filled a father role for me, when my own father was far away and, even more so, when my father passed away. He set an example for me of what a present, interested, devoted parent can be.

There are two significant events that are illustrative of his character. It is not meant to discount his wrongdoing in this case before the court. Rather, it is to expose the other facets of a man whose presence many of us rely on.

At 28 years old while working as an architect in Paris, I suffered a stroke that impaired my left side. I had to return to the United States to rehabilitate and get back on my feet. I chose to return to New York rather than go live with either of my parents. That choice was possible because Bob opened his house to me. He didn't hesitate. I lived under his roof for an entire year -- no questions asked. During my time there, he treated me like his own child. I had the opportunity to watch him at close range with his own children and grandchildren. His devotion, loyalty, and most importantly, his presence, impressed me. Bob cared.

Several years later, Bob was instrumental in the direction I took in my career. When the interior designer I was working for in Greenwich, CT decided to retire and close her business, I decided to take a risk and see if I could handle my own business. Bob hired me to design his apartment. Knowing me was recommendation enough. People saw it. He gave my name to friends who were impressed. A few years later he hired me to work on a house. It was the first project of that size I'd ever done. He trusted me to make it perfect. And from that, my career took off. I am still benefiting from the ripple effect of Bob's willingness to help me.

Recently, he sat me down for a serious talk. He had observed that my business was growing, but I was working 7 days a week, no vacations, doing it all myself. He reminded me of the person who recovered from a stroke in a spare bedroom in his house those years ago. And he told me that I needed to hire help and set up a different structure of responsibilities. He talked and I listened, grateful for his concern.

Bob's constant presence in my life has provided a thread of security that was otherwise absent. He has unconditional love for me and unconditional belief in me, like a father. I believe Bob is ashamed of what he has done. As a surrogate daughter I wanted to share with you a different, loving side of Bob Paltrow.

Respectfully,

Andrea Robinson

EXHIBIT 20

Bradford L. Klein

December 4, 2014

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

Honorable Kim R. Gibson,

I am writing to you on behalf of Robert Paltrow. I have known Bob for the last 26 years and I have always known him to be a kind, caring and compassionate person. By way of background, Bob and his entire family welcomed us as newcomers into Westchester New York. In fact, the Paltrows became our “local” family here in the community. For many years we have experienced Bob taking responsibility as the pillar of not only his family, but for individuals like ourselves who were essentially transplants from other geographic locations. With Bob, there has never been anything but acceptance and love as it pertained to me and my family.

I have always known Bob to be extremely generous. I sit on the Board of two non-profit organizations (The Hurricane Island Outward Bound School as well as the Bedford Katonah Chabad) and Bob has always been there supporting me and my charitable endeavors in many ways. Additionally, when I lost my father to Multiple Sclerosis, Bob was there for me not only for emotional support but he also was able to fill a void and offer valuable advice as I was transforming my Asset Management business during an extremely tumultuous period of my life. I will always be grateful to Bob for that.

As the years have gone by, my wife and I have grown extremely close to Bob’s children – specifically Marlene, Lisi and her husband Nick. I have witnessed first-hand the effect that Bob’s situation has had on them. Nick is a tireless, gritty worker who is determined to rebuild the business and is prepared to lead the entire company back to its height of success. That being said, I have to think that if the court considers an alternative which involves non-incarceration that Bob’s family (as well as former employees) stands a better chance of successfully rebuilding their lives.

With utmost respect and gratitude,



Bradford L. Klein

EXHIBIT 21

Daniel E. Rannekleiv

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

9 December, 2014

Dear Honorable Judge Gibson,

I am writing to you on behalf of Bob Paltrow in the hopes that you will get a more personal feel for the man that I know and whom has helped me in many ways over the years.

I first met Bob in the mid 1990's when he was helping his daughter find a contractor for the construction of their home. I was a young contractor with a good reputation for being honest and trustworthy but I lacked the resume or experience in projects of the magnitude they were going to undertake. He met and talked with me several times and advised his children he saw something and suggested they take a chance on me; He gave me a break I needed. In addition to giving me the chance, he would stop in at the project daily to check in with me along the way and see if I needed any help or advice on how to better handle certain aspects I may have not been familiar with. Some were simple lessons like changing how I organized the job files and others were more important like bidding out aspects of the job, evaluating the information and reviewing the contracts for accuracy prior to executing an agreement. He wanted to make sure I succeeded and treated me like a son in many ways. He helped me become a more organized and better contractor through it. The chance he gave me and the time he spent with me was a turning point in my professional life that I am still grateful for to this day.

Bob was also a very compassionate man to my family and I. About 5 years after we finished his daughters home and he heard word of my wife's cancer diagnosis, Bob was one of the first people to call me. He came to a job I was working on the next day with coffee and again shared the story of losing his only son to a devastating disease. He counseled me on how he dealt with that in the hopes that something of what he went through and learned in the saddest days of his life would somehow help me in mine. He (and his then wife) had special blankets made for her, sent holiday gifts to brighten my kids holidays and he checked in on me often just to see how I was doing. He always had an open ear or encouraging word or piece of advice if I needed it. He was one of the first to send his condolences when my wife lost her battle and it meant a lot to me since I knew he knew the true pain of the moment. I realized then how much it meant to him to help others that are going through similar or painful

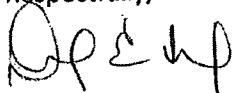
situations as he once did. He used that awful experience to honor his son by helping others. It is a large reason my children and I are involved in helping others in many ways.

When my wife passed away, my kids were 7, 10 & 13 years old. We participate in The American Cancer Society's efforts and have even spoken at opening ceremonies of Relay for Life events. We have shared our story and encouraged others to help others in need. In much the way Bob helped me in sad times, I have been able to teach my kids to help others that go through similar situations in the same way. We have taken the attitude that their mom's life will not have been in vain and that though she may be gone, we can do good for others in her name. That is an attitude Bob inspired in me and I am forever grateful. I know we have made a difference for others as Bob has for us. They are connected and I'm not sure this would have been my thought process had it not been for Bob.

Bob is unaware of my writing this.... He would never nor has ever asked anything from me. When I heard about his troubles, I asked his daughter if I could do anything or send my thoughts to the person who holds his fate in their hands. I know Bob is not perfect but the Bob I know would admit his wrong doing and is surely repentant. The Bob I know would not squander a break or mistreat the opportunity to live freely, within the law, and continue to help others along the way if he were given the chance. The Bob I know, given the opportunity of continued freedom, would certainly do more good for others as he has for me and my family. Bob is not a dangerous person in any way. Though we know he has broken laws for which he needs to be held accountable, I feel we are better off with him among us than incarcerated and being a burden to society.

Bob has helped me immensely and in many ways over the years and I suspect you will hear similar stories from a great many others as well. I know yours is a tough job to dispense the fate of others when there are so many factors to consider. I hope you can see the whole picture of Bob, and what is best for society as a whole. I respectfully ask for whatever leniency is at your disposal on his behalf.

Respectfully,



Daniel E. Rannekleiv

EXHIBIT 22

Sasa Mahr-Batuz



January 2, 2015

To Whom It May Concern;

I have known Bob Paltrow since 1998. We met in Portugal for my wedding anniversary. He is a very good friend of my in-law's parents. We became instant friends. In fact, he is not only my friend; he has been an older brother figure.

We have traveled the world, played many tennis matches and entertained many events as we both like to cook and eat home cooking.

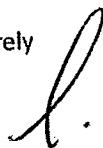
Bob is a rare breed of person. He is there for me when life is good, and has always been there when things are difficult. He is conscientious, studied, and paced in his approach to any subject. He is someone you'd want on your short list of people to share things with.

He has a large family and though I am not one of them, they treat me like I am and it is very apparent they are a very tight knit group. Bob is a true family man, he loves his family and it shows.

In the last two years I must say, he has become one of my best friends. He has coached me in many ways to be transparent and direct with my business ventures. He has taught me to do the right thing and that there are no shortcuts. However, I am aware of the charges against him and with this letter I ask the judge for leniency in sentencing.

I am very fortunate to call Bob my friend. He has been a very loyal and dear to me.

Sincerely



Sasa Mahr-Batuz

Co-owner and Creative Director of Barteca LLC

EXHIBIT 23

LAWRENCE A. DUBIN, ESQ.
Attorney at Law
401 BROADWAY, SUITE 306
NEW YORK, NEW YORK 10013
(917) 543-0216
(212) 966-0588 (Fax)
Email: DUBINLARRY@AOL.COM

January 5, 2015

Honorable Kim R. Gibson
United States District Court
Western District of Pennsylvania
United States Courthouse
208 Penn Traffic Building
319 Washington Street,
Johnstown, PA 15901

Dear Judge Gibson:

I write on behalf of my friend of 60 years, Bob Paltrow to share my thoughts about the man who is scheduled for sentencing before you next month.

If I had to choose one word to describe him it would be caretaker. Someone who places the needs of others before his own. I have always felt that the true test of a man's worth is the impact he has on those closest to him. In most cases that means his family. Bob Paltrow is a strong confident individual. All of his children, including his son, Keith who died of cancer at age 23, turned out to be strong confident people in their own right. That's not a coincidence or a result of genetics. It's because they were all infused with love and encouragement and parenting which led to a positive sense of their own self worth. I have watched them grow up into the people they are today. The Paltrows are truly a remarkable family. And the same is true of the next generation. It's not just that Bob's grandchildren love "grandpa"; they like him. They like being with him. They want to hang out with him. They seek him out for advice. And they know that he'll always be there for them. When the family was going through the agonizing, wrenching year leading up to Keith's death, and the grief which followed it, he singlehandedly held them together. He

once confided to me that not a day goes by that he doesn't relive that tragedy. I have this saying Judge, "That nobody gets out of here alive," by which I mean that all of us go through our own trials. When I went through my own crisis, he was there for me.

At this point in our lives when we start contemplating our own mortality each day is precious. And the most precious gift of all is our freedom.

Please allow him to keep his and impose a sentence of home detention with whatever fine Your Honor deems appropriate.

Respectfully Submitted,



Lawrence A. Dubin, Esq.

EXHIBIT 24

Iris Perry

December 16, 2014

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

Dear Honorable Kim R. Gibson:

I am Iris Perry, and have known Robert Paltrow for over 25 years. I am a former employee of Robert Paltrow and was also part of his family unit. I am aware of the charges being brought against Mr. Paltrow. I am currently employed by the New York City Department of Homeless Services, in New York City. I am the Director of Purchasing for the Agency and work in the Fiscal Operations division. I also serve on the Board of Directors of my Coop where I reside.

I was introduced to Mr. Paltrow in 1986 by my brother who was employed by North American Communications. Due to my divorce at that time and in need of employment, Mr. Paltrow hired me as his executive/ personal assistant.

I enjoyed my time working with Mr. Paltrow which lasted for nine years before moving to another state. Mr. Paltrow gave me employment after being out of the job market for many years. He encouraged me to always do better and was a great mentor about business and life and was always encouraging. I had lost my self esteem and with the help of Mr. Paltrow was able to regain that part of me and he helped turn me into a more successful and proud human being. I became strong again and was able to achieve my goals.

Mr. Paltrow entrusted to me many jobs which involved being inclusive in his every day family life. His desire for a cohesive family life was very apparent and showed in daily routines. For me personally, and my daughter Stacy who was a teenager at the time, there always the constant concern from Mr. Paltrow about how we were doing and getting on. He provided us with extra care and concern on a daily basis. Mr. Paltrow considered my daughter as part of his family and helped us anytime there was a need.

When I left the state, and Stacy went off to college, he reassured her that if she needed anything to just call. He was most generous in every aspect of our lives.

Honorable Kim R. Gibson

[Date]

Page 2

Robert Paltrow showed Stacy and I great generosity, caring and compassion. I am sure that Mr. Paltrow is greatly remorse these circumstances that have come about. I know how close the family is and what a hardship this will be for them and him. It will be so very sad and lonely for his grandchild not to be able to see him, and for him not to be able to participate for some time in their lives.

I am asking the court to consider "non-incarceration alternatives.

Thank you for taking the time to read this letter.

Sincerely,

Iris Perry

Iris Perry

EXHIBIT 25

Linn Feidelson

December 15, 2014

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

Dear Judge Gibson,

I am well aware of the reasons surrounding Mr. Paltrow's appearance before you early next year. I am versed in his crimes and his indictment.

I have known Mr. Paltrow for 15 years. His daughter Lisi is my closest friend. I live in Bedford, a half mile from her and my son and daughter are best friends with her son Sam and daughter Olivia. Lisi is very close to her family. Over the years I have developed a relationship with her father. He has been present at every family event including sporting events. My son Max and his grandson Sam have played on teams together for eight years. When they were little Mr. Paltrow came to every soccer game. We would commiserate on the sidelines how bad the boy's team was and even though they always lost, Mr. Paltrow had nothing but kind words and encouragement. I always remember his "coaching," but my son Max in particular remembers, "not everyone begins good, but if you keep on trying hard, you'll improve."

Mr. Paltrow is a sensitive and compassionate man who cares deeply about others. His thoughtful and intelligent advice was a great comfort to me when I was having a difficult time with my own father. He was the one "parent" who I could speak to without any bias or judgment. He gave me thoughtful and intelligent advice on how to handle my difficult relationship with my father. He is a very devoted friend, and although we are a generation apart, his advice was relevant and spot on. I know he is devoted to his family and friends, I have seen that over the course of the last 15 years.

I understand that people make choices in life, and as humans we all make poor choices at one time or another. I know that there is always consequences to poor choices that in turn help us learn and grow. I just hope that as you review Mr. Paltrow's case and ponder his sentencing, you will show some leniency where and when you can.

Sincerely,

Linn Feidelson

EXHIBIT 26

Chris Hill



30 November 2014

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building, 319 Washington Street
Johnstown, PA 15901

Dear Honorable Kim R. Gibson

My name is Chris Hill. Ten years ago I met Bob Paltrow when I began dating his Daughter Marlene. I was a forty one year old man blessed with two young boys, a moderately successful career, my good health and tons of ambition.

From what I could see Bob Paltrow was on top of the world. Running a large successful company where he gainfully employed hundreds of people while working with trusted family members and creating the "American Dream." Bob was everything I ever wanted to be; successful, hard working, accomplished, respected, and above all a dedicated family man and father. He called everyone his "children," even newcomers to the family like myself. Bob took his role of "Head of Family" seriously. He constantly checked in asking how everyone was doing. He had a genuine desire to help as many people as he possibly could. Bob was never selfish; in fact he was a true giver and not just a giver of things. Bob was a giver of time, advice, and wisdom and above all his biggest gift; genuine love and kindness to everyone he met.

Over the past ten years I've gotten to know Bob through many family dinners and warm fireside chats. We talked about business, family, his daughter Marlene, my personal dream of marrying Marlene, sharing our children and becoming a family that would travel together through all of life's ups and downs. Bob always offered me the same advice, "Keep Things Simple," create a home where everyone feels appreciated and loved and don't take moments like great family dinners and a warm comforting fires for granted.

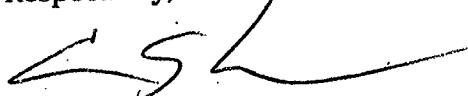
Recently, I learned about Bob's trouble. I was sad to hear this news for Bob and everyone else involved in Bob's life. I felt disappointed with Bob. I couldn't fully understand why Bob failed to do what he knew was right. I thought a lot about

Bob's situation and his choices. I don't agree with his choices and I know he is regretful and recognizes they were in fact very bad choices. What I found interesting about Bob's choices was that even in his state of humiliation and regret he took the time to explain them to me. He wanted to be sure I understood why his choices were wrong and unnecessarily. Bob told me that although he made some poor choices, he was still able to help hundreds of people start families, afford their first homes, and feel grateful and successful about their lives which is not so easy to achieve in today's challenging world.

In conclusion, when I think of Bob, I think of a good man, a man that represents some good and some not so good lessons to remember in every day life. Yes, Bob needs to pay back his debt and I believe he's made every effort to. Bob also needs to continue to help his family and the hundreds of people he has assisted over the past two decades. Bob needs forgiveness. He did not hurt anyone except himself with his poor judgment and choices. It would be unjust to only recognize Bob for his mistakes. Bob also needs to be recognized for his contributions and the good he has brought to so many people.

Please have mercy on Bob.

Respectfully,



Chris Hill

EXHIBIT 27

Dear Judge Gibson,

My father died suddenly of a heart attack 18 years ago. I was 30 years old, eight months pregnant, and obviously grief stricken and shocked. The following week was the somber Jewish holiday of Yom Kippur. Although not religious, I do celebrate the holidays in a more traditional, family ritual kind of way, and as my family was not nearby, I had been invited to dinner at my good friend Lisi Robinsons' house. The idea of a happy family gathering was something I couldn't face, and I insisted my husband go without me. I will never forget that as soon as Brad arrived at Lisi's, Bobby called me on the phone insisting I come over. After much conversation I agreed to go. I cannot remember who came to pick me up, or the details of the evening. Yet, I do remember the big hug Bobby gave me, and his words saying that I was not alone, things would be ok, and that he was always there for me. Over the years I have found all of that to be true.

I have been friends with both Lisi and Marlene for over 20 years now, the kids have grown up together, our husbands are close, and I have spent a lot of time with the Paltrow family. I consider Bobby both a friend and a father figure. He has not only been the rock of the entire Paltrow family, but he has been one to me as well. Bobby has touched many people's lives with his presence and is a vital force to his friends and family. I, for one, need that big hug and reassuring words now and then, and I hope and pray for leniency in your decision.

Sincerely,
Bonnie Klein

EXHIBIT 28

Robert L. Gett

December 12, 2014

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington St.
Johnstown, PA 15901

Dear Judge Gibson:

I am writing to you on behalf of Robert Paltrow who will be facing you for sentencing.

I am a 64 years old. My wife Liz and I have four adult children and two grandchildren. My career has been in information technology. After receiving my BS and MS degrees, I worked for Deloitte Consulting in Washington D.C. I then became a Managing Director at Smith Barney in NYC. I have lived in Boston since 1988, where I have held the positions of CIO for Fidelity Investments, COO for Cambridge Technology Partners, CEO for Viant, Inc. and CEO for Optaros, Inc. I am currently retired.

My wife and I met Bob Paltrow around 10 years ago when we were staying at the same hotel in Vermont. Even though we live in different parts of the country we became close friends over the years. I've also have come to know his children, grandchildren and many of his life long friends.

Over many years, I have had to be in the position of leader, mentor and role model for my employees and children. Through my lifetime, I have rarely had someone I could learn from and be a role model for me, until I came to know Bob. He has built his life around taking care of his family and friends. He is extremely devoted to their wellbeing. They are very dependent on his devotion and caring. Bob's example has impacted how I interact with my own family. Bob has also provided advice and counsel for my own children, especially my oldest son.

Bob and I have built successful companies, in very different industries. I have had the privilege of working with outstanding professionals. Bob's business is driven by keeping costs very low, which can make life difficult for the employees. I was struck at how compassionate, fair and respectful Bob was with his employees.

Bob has been very generous with advice for me, helping me deal with business, health and family issues. I have confided more with Bob than anyone else outside of my family. I have learned from him and I have benefited from his generosity.

If Bob is incarcerated, it will be a huge loss to those close to him.

Thank you for considering my thoughts.

Best Regards,



Robert L. Gett

EXHIBIT 29

December 10, 2014

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

Dear Honorable Judge Gibson,

My name is Emme Aronson; my best friend is Marlene Paltrow, Bob Paltrow's oldest daughter. I am writing to you today on his behalf, as I am aware of his situation.

Bob has been a father figure to me since I was 18. Today, I am 51 years old. To say he has been one of the most influential men in my life is an understatement.

I am the leading voice in America for curvy women to love and accept themselves as they are and to be the best they can be. I am who I am very much because Bob Paltrow was in my life during my developmental years and for that I am deeply grateful.

I have learned from and witnessed heated discussions and the fair play he displayed to hear all sides and let all in on the debate have their say while quietly listening while eating his Hagen Daz ice cream, contemplating each person's point of view. Then you would get the Bob zinger. It would always come and be pretty much all of what we were saying reduced into a nutshell of reason that no one could refute further. Absolutely infuriating but little did I know how good a practice it was for negotiating in the outside world. I learned quickly to be sure of what I had to say had meaning, could be backed up with research or good enough intel or I was in for it.

I have learned from and witnessed his generosity more times I can count. The number of the times I was included as family for special intimate gatherings, weddings, deaths, marked yearly celebrations, vacations, trips away, I ALWAYS was treated like one of his daughters at his home in Bedford. There was no question. How he spoke to them, he spoke to me. That's just how Bob was, is to this day.

I lost my mother at age 15 and sadly was estranged from my step father up to his death in the mid '90's, so the time I got to spend with Bob,

sometimes brief while other times longer when we all were away with more conversation around the dinner table or at a beach, would nourish me on a very deep level. Throughout 33 years, I saw first handedly how he had strong relationships with his race car buddies, old high school friends, all with whom I grew to know personally and learn their stories when repeated (over and over).

The most instrumental part of my being around Bob and his family was how he showed up for my best friend, her sisters and brother's lives. No matter how small or large the issue was, Bob was there miraculously to save the day. Seriously I didn't know another father like him and personally was a little jealous of this bond with his children. Wanting that for my own but thrilled to see how a father could be for his children through thick and thin was truly a sight. A character trait like no other and one I strive to find in a partner or husband in my life.

Marlene's sister Lisi (a woman I can easily call my sister), brother (now deceased) Keith and Rebbi, Bob's younger daughter are all super successful in their individual ways due to Bob's influence in their lives. I'm positive of that. The don't give up, "but of course" attitude they learned from Bob's counsel. His one liners and short but sweet advice has always carried them through no matter what they faced in college, first jobs, dating, "failures" now into their adult lives with their own children. Funny how that gets passed along, but Bob's grandkids are no different, strong, confident and ready for whatever comes at them, with grace and a deep need for adventure— Bob gave that to them. Yes, Bob is an incredibly dedicated father and grandfather.

Bob is short and to the point, you know if you're in or out in his book. I loved being IN. I was (and still am) included, being brought into the family no matter how many nights I slept over on breaks during college, how many trips I shared (with no cost incurred by me at anytime once I got there) there was never a question as to when I was to leave, but to "sit, eat, speak" and always to enjoy.

I am deeply saddened Bob had a lapse in better judgment and did something clearly wrong but he his good man and loved by many. I hope his character and actions with his family, co-workers he's helped and testimony from loving friends can help his situation for the better.

Sincerely,


Emme Aronson

EXHIBIT 30

Marcy Drogin

December 8, 2014

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

Dear Honorable Kim R. Gibson,

My name is Marcy Drogin, I am 49 years old and live in NYC. I am a single mother to a son named Max, who is nine years old. I run a successful literary scouting and management company, which I started in 2007, and which is one of the top book scouts for major film and TV studios. I am an active member of my community as well as an outspoken advocate for public school and arts education as my son, Max, attends public school. I am very involved in our local synagogue as well as serving on the boards of various professional and personal organizations.

I have known Robert Paltrow for thirty years, since 1984, when I attended college with his daughter Lisi, who remains one of my closest friends. I am very close with the Paltrow family and particularly with Bob Paltrow, with whom I have always had a great rapport and for whom I have always had immeasurable respect and admiration, both personally and professionally. I am aware that Mr. Paltrow is in trouble and am aware of the charges against him.

My own father, although well and now involved in our lives, was somewhat absent while I was growing up and during my teen and early adult years. I spent a great deal of time in the Paltrow household and around Bob and his family, and regarded him as a type of "surrogate father" to me. Throughout various major milestones in my life, including when I was involved in various business ventures in the entertainment business, when I started my own company and when I was thinking about having a child on my own, Bob was a great advisor and provided tremendous support to me in all endeavors, even going so far as to personally invest money into one of my projects and advise on various business matters.

More significantly, when I was considering having a child on my own, it was a scary and unsure time and Bob actually said that he thought it was a "great idea" and that he "admired my tenacity in all things in life" and that "he knew I would be an excellent parent". He quietly advised me, never judged me, always supported me, smiled at me, believed in me and made me feel like part of his family, like another daughter to him, even after the loss of his own child. He stills treats me like one of his kids and loves seeing my son, Max, when he comes to visit his kids.

Personally, I am the eldest of four sisters in my own family, with two sets of parents resulting from divorce and remarriage. I value the importance and meaning of family and friendships above all else and for that reason, among many, wanted to write to the court, in support of Bob Paltrow, to ask for leniency in his sentencing and for the court to consider non-incarceration alternatives.

I know too that Bob Paltrow values his family above all else and would respectfully ask the court to consider the profound negative impact that him serving any jail time would have on his family. Bob is a greatly respected member of his community and a highly valued and loved father and grandfather to his children and grandchildren. Although I know what he did was wrong, and I believe that he knows it as well and is profoundly remorseful, I feel that serving jail time would only serve to remove him from the family that so needs and values him at this important time in their own lives.

Thank you for your consideration.

Sincerely yours,
Marcy Drogin

EXHIBIT 31

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

December 5, 2014

Your Honorable,

I am writing on behalf of Bobby Paltrow. I am familiar with the charges against him and am aware of his sentencing date in February.

For eighteen years, I have known the generosity and inclusiveness of Bob Paltrow. His daughter Lisi is a lifelong friend, and I have spent countless holidays and celebrations with the entire Paltrow clan. This is a unique family, a tribe of passionate, devoted and accepting individuals who function better collectively than independently. With Bobby at the helm, this family has taught me the spirit of acceptance and unconditional love.

Every spring, my children and I would celebrate Passover with Bobby and his extended family. It was a joyous celebration of tradition and friendship. We were an eclectic group of insiders and outsiders, young children and grandparents, neighbors and loners, American and foreigners. For one night, our differences would disappear, and the true meaning of community would reign. The memories that I have of those magical evenings are unmatched by my own family's holidays. Somehow, Bobby Paltrow was able to create an environment where everybody was welcome on his/her own terms.

Additionally, Bobby has also acted as a mentor to me, dispensing thoughtful advice on a broad range of topics. Once, when I was critical of my husband's paycheck, he lovingly explained the overwhelming burden men felt to provide for their families and how my support was integral to Kevin's success. He reminded me of Kevin's humanity and fragility, and honed in on his tremendous attributes. To this day, I feel grateful for his guidance.

Thank you for considering this letter in regards to Bobby's sentencing. Although he has gotten himself in trouble with the law, he has also done outstanding good. A man is a composite of his life's work, and Bobby is no exception.

Sincerely,
Amy Cotter

EXHIBIT 32

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
Johnstown, PA 15901

Your Honor,

It is my understanding that Robert Paltrow will stand before your court for sentencing in the near future. I understand the trouble Robert is in, as I work for North American Communications. I am quite distressed over the current situation, and I would like to offer some insight into Robert's character beyond the matter at hand.

My family and I have known Robert and his family for over 35 years. I have even taken care of his young children years ago for extended periods of time while Robert and his wife went away on long vacations. Later, when I had a growing family, we all spent a great deal of time together.

We, my family, were often included in the Paltrow's extended family events, and we were always treated as part of this very large group. These gatherings have remained with me as a special part of my family's growth over the following years.

This relationship eventually turned into a business career with Robert's company, North American Communications. I started working for NAC close to 30 years ago. I have always been treated with respect by Robert, and actually spent more time with him over the years than anyone else in my life. I'm sure it was the same for Robert. We never had anything but a good relationship over all those years and all those solved business issues that somehow arise to confront every day.

With respect and hope for Robert,

Chester Williams

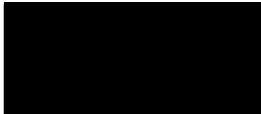
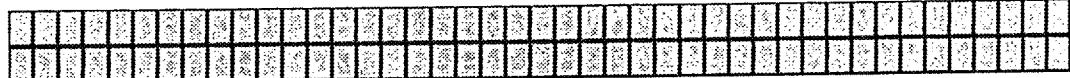


EXHIBIT 33



MORRISANIA NEIGHBORHOOD FAMILY HEALTH CENTER

1225 GERARD AVE. Bronx, NY 10452 Telephone: (718) 960-2777



HARLEM
HOSPITAL CENTER

LINCOLN MEDICAL AND MENTAL
HEALTH CENTER

METROPOLITAN
HOSPITAL CENTER

MORRISANIA DIAGNOSTIC
& TREATMENT CENTER

RENAISSANCE
HEALTH CARE NETWORK

SEGUNDO RUIZ BELVIS
DIAGNOSTIC & TREATMENT CENTER

November 12, 2014

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

Dear Judge Gibson:

I am writing to you regarding the matter of Robert W. Paltrow. I am familiar with the charges he faces, and respectfully appreciate your review of this letter. As an introduction, and to provide you with context, I am a psychiatrist, board-certified in adult psychiatry, child & adolescent psychiatry, and board-eligible in psychosomatic medicine. I currently work at Morrisania Neighborhood Family Health Center, a community mental health center in the South Bronx, NY as the Associate Director of Child & Adult Psychiatry. In addition, I work for my medical school alma mater, St. George's University School of Medicine as an Assistant Dean, and Advisor in the Office of Career Guidance. I am also a member of the Panel of Highly Qualified Psychiatrists for Mental Hygiene Legal Services, Appellate Division of the Supreme Court of the State of New York, First Judicial Department, and have consulted to their Departmental Disciplinary Committee. What is most salient is that I have known Robert W. Paltrow, who I call, and will refer heretofore as, "Bob," for twenty-seven years.

I met Bob in the fall of 1987 at his home in Great Neck, NY. His son Keith and I became friends during our junior year at Cornell University. We were in the same major, Consumer Economics & Housing, and became fast friends – best friends. He met my family. I met his. We shared an immediate connection once I learned that his family lived in Great Neck – as my grandparents lived there while I was a child. As time passed, and I met Keith's grandparents, who also lived in Great Neck, we discovered that Bob's mother, Dorothy W. Paltrow, bought Bob and his brother Bruce their tennis sneakers at my grandparents' shoe store, and remembered my grandparents – who at the time of this discovery, were already deceased. Tragically, after living with Crohn's disease and ulcerative colitis for over a decade, Keith died of intestinal cancer in March 1990.

I was at Memorial-Sloan Kettering that night after he passed. I attended a memorial service at their home in Great Neck. Bob, so as to ease the suffering his wife was experiencing, loaded my car up with some of Keith's clothes, suits, dress shirts, flannels, jeans, and asked me to wear them for him. In hindsight, there was subtext there, in that he wanted to minimize the pain for his wife, Evelyn, to have to sort through Keith's clothes. Over time, I have saved many of Keith's clothes, and had the opportunity to re-gift them to his nieces and nephews.

After Keith died, I kept in touch with the Paltrows – with Bob – and friendships were forged with his surviving children, Marlene, Elysse, and Rebekah, and their families. These friendships endure until this day, and now extend to their children, their cousins, their entire family. My husband, Michael, and I are routinely referred to as "the Guncles" (the gay uncles). Bob's granddaughter, Olivia Robinson, penned an essay assignment about Michael and I, about discrimination, tolerance and love. The initial assignment earned her an "A" grade, and part of her essay was later used in a persuasive essay course at her High School.

From 1987 to now, I have observed and know Bob Paltrow as a father to his children, a grandfather, a friend, a mentor, a counselor. He is a good person, with a great heart. Moreover, he is a present person – when you speak to him, he is focused – on you. I say this because he always knew, and remembered, what I was doing in my life and in my work. Truthfully, in many ways, Bob was more actively present than my own parents – who are pretty good parents - but he never forgot our last conversation – and would ask questions with a critical eye. In these instances, I realized the depth of his caring for me, and for my husband-to-be. Many times he told me that he would always be a sounding board for me, and he has been.

On a personal note, I "came out" as a gay man to Bob after many years of being closeted. When I told him that I was gay, his reply was – with a smile, "Glad you figured that out. And?" Bob came to Michael's and my wedding on September 17, 2011. There were only sixty persons invited – and of those invited, there were twenty persons with whom me and my husband would only know because of Bob.

Last year, I had abdominal surgery after four months of repeat hospitalizations for diverticulitis. After my parents, Bob was one of the first people to text me, email me, and make sure that I was okay.

Again, I have observed Bob with his family. I know first-hand how much he provides his children and grandchildren, and friends with love and care.

Judge Gibson: I ask for your leniency in the matter of Bob Paltrow, based on this letter, and because I truly believe that his family (myself and my husband included) will suffer without him should he be incarcerated.

Sincerely,

Laurence E. Dopkin MD, FAPA, DFAACAP
Associate Director, Child & Adult Psychiatry
Morrisania Neighborhood Family Health Center
Assistant Dean of Students & Professor of Psychiatry
St. George's University School of Medicine

EXHIBIT 34

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

Dear Judge Gibson,

My name is David Sandak. I am a Periodontist from Connecticut and a friend of Bob Paltrow's and his family for 36 years. Bob has been my 'father-figure' since I was 14 and he has helped shape the man I am today and the father that I have become to my own children. I am truly disheartened to hear of the trouble that Bob is now in, but I'm hopeful that leniency may be considered in light of my friend's importance and contribution to so many people.

I was not fortunate enough to have parents to guide and re-direct my path as I entered adolescence and beyond, but Bob Paltrow took that role and became my most trusted advisor and confidante. He has been my true father figure. Even as I write this I am overwhelmed at how far his reach was into my life. He pushed me to study through high school, college and into my graduate education years. He counseled and coached me to focus upon my children during a very painful divorce. He cared for me and supported my family during, what I thought, was the worst period of my life. And he is the 'Poppa' to my three children.

I was with him, holding him, as his son Keith died when he and I were 21 years old. Bob stayed strong for our family, but he died a bit inside that day and has never really lost that sorrow. He has taken that horrific event and negativity and tried to focus upon those around him who needed his support. He has acted unselfishly and lovingly despite his own pain.

Bob is a positive and loving role model who has obviously made a very terrible error in judgment. He has not shrunk away from this mistake and has spoken to me and to my children about the things we have heard and read regarding his case. We know and understand that a crime was committed and we expect there to be a punishment. But I hope that the sentence that you arrive at will not take Bob away too long from the people that love and need him.

Thank you for listening to me Your Honor.

Sincere Regards,

David Sandak DDS

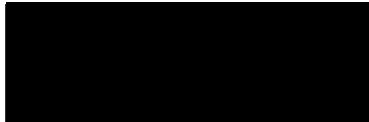
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EXHIBIT 35

KOEPPEL LAW GROUP, P.A.

THE REFLECTIONS BUILDING, SUITE 300

400 SOUTH AUSTRALIAN AVENUE

WEST PALM BEACH, FLORIDA 33401

JOEL P. KOEPPEL, ESQ.
MEMBER FL & NY BARS

TELEPHONE (561) 659-6455
TELECOPIER (561) 659-7006
Joel@KoeppelLawGroup.com

December 29, 2014

Honorable Kim R. Gibson
United States District Court
U.S. Courthouse
208 Penn Traffic Building
319 Washington Street
Johnstown, PA 15901

Re: Robert W. Paltrow

Dear Judge Gibson:

I write this letter on behalf of my longtime friend and client, Robert W. Paltrow. I have known Bob for more than 35 years and was astonished when he advised me of his troubles and the charges currently pending against him. In explaining his situation to me he was quite frankly embarrassed and remorseful. In all the years I have known Bob I have considered him to be an upstanding member of the community and a great family man who has devoted much of his free time to the wholesome development of his children and grandchildren.

I am an attorney licensed in New York and Florida and practicing in Palm Beach County, Florida for the past 41 years. I was recently written up in the local Daily Business Review as one of the top rated real estate lawyers and identified as one of only six law firms listed in Martindale-Hubbell Bar Register of Preeminent Lawyers. I have been a member of many local civic and charitable boards including the Town of Palm Beach Code Compliance board and the boards of United Way and the Jewish Federation of Palm Beach County. I am currently President of the local Fraternal Order of Police Associates, Lodge 19.

During the years that I have known Bob as a friend and a client his dealing were always above board and straight forward. He started a mail printing business and developed it into a thriving business through hard work and perseverance. Although putting in long hours daily he always found time for his family. Unfortunately, during those years he lost his only son to a dreadful disease but continued to be strong and supportive of his wife and three daughters through that terrible time.

I know that Bob regrets his previous actions regarding his tax returns and has adjusted his life accordingly with the intent of never putting himself in harms way due to poor decision making. Because incarceration would have a terrible effect on not only his children but on each of his grandchildren individually, each of whom look up to him as a teacher and mentor, I respectfully request the Court to employ leniency in sentencing Mr. Paltrow and ask that you consider some other alternative for punishment such as community service. Bob relates well to children and would be a wonderful mentor to young children looking to better themselves.

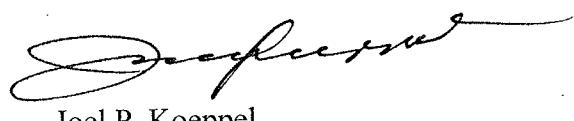
Honorable Kim R. Gibson
December 29, 2014
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Without condoning the acts which gave rise to his guilty plea, I know that they were committed due to lapses of good judgment otherwise employed by a fine and upstanding individual.

If I can be of further assistance or provide any further information please do not hesitate to advise.

Thank you for your consideration.

Very truly yours,



Joel P. Koeppel

JPK/rr

EXHIBIT 36

**EXHIBIT OF RECENT PROBATIONARY SENTENCES IMPOSED
IN CRIMINAL TAX CASES WITHIN THE THIRD CIRCUIT**

<u>CASE AND DATE OF SENTENCING</u>	<u>GUIDELINES SENTENCE</u>	<u>SENTENCE IMPOSED</u>
Recent Probationary Sentences Imposed By This Court in Recent Criminal Tax Cases		
<u>U.S v. Herman</u> , 2:14-cr-08 (W.D. Pa.) Sentenced: 12/1/2014	24-30 months [Zone D] Offense Level = 17 No Criminal History	5 years' probation, including 15 months home detention and \$500,000 fine
<u>U.S. v. Grasso</u> , 3:10-cr-00016 (W.D. Pa.) Sentenced: 9/8/2010	18-24 months [Zone D] Offense Level = 15 No Criminal History	5 years' probation, including 18 months home detention and 500 hours community service
Probationary Sentences Imposed in Criminal Tax Cases in the Western District of Pennsylvania		
<u>U.S. v. Crawford</u> , 2:13-cr-00099 (W.D. Pa.) Sentenced: 1/6/2014	Original Advisory Range Unavailable	4 years' probation, including 12 months home detention
<u>U.S. v. Smith</u> , 2:13-cr-00190 (W.D. Pa.) Sentenced: 1/3/2014	24-30 months [Zone D] Offense Level = 17 No Criminal History	5 years' probation, including 12 months home detention
<u>U.S. v. DeBlasio</u> , 2:13-cr-00148 (W.D. Pa.) Sentenced: 12/20/2013	18-24 months [Zone D] Offense Level = 15 No Criminal History	5 years' probation, including 24 months home detention and 500 hours of community service

<u>U.S. v. Niren</u> , 2:13-cr-00171 (W.D. Pa.) Sentenced: 11/8/2013	18-24 months [Zone D] Offense Level = 15 No Criminal History	5 years' probation, including 9 months community confinement and 9 months home detention
<u>U.S. v. W. Dugan</u> , 2:11-cr-00202 (W.D. Pa.) Sentenced: 2/26/2013	12 months [Zone C]¹ Offense Level = 15 No Criminal History	5 years' probation, including 3 months community confinement and 6 months home detention
<u>U.S. v. Liadis</u> , 2:12-cr-00221 (W.D. Pa.) Sentenced: 1/25/2013	12-18 months [Zone C] Offense Level = 13 No Criminal History	3 years' probation
<u>U.S. v. Williams</u> , 2:11-cr-00087 (W.D. Pa.) Sentenced: 12/6/2012	18-24 months [Zone D] Offense Level = 15 No Criminal History	3 years' probation, including 6 months home detention
<u>U.S. v. Falbo</u> , 2:12-cr-00166 (W.D. Pa.) Sentenced: 11/16/2012	Original Advisory Range Unavailable	5 years' probation, including 9 months home detention
<u>U.S. v. Snow</u> , 2:11-cr-00067 (W.D. Pa.) Sentenced: 7/26/2012	18-24 months [Zone D] Offense Level = 15 No Criminal History	3 years' probation, including 6 months home detention
<u>U.S. v. M. Dugan</u> , 2:11-cr-00295 (W.D. Pa.) Sentenced: 7/2/2012	12 months [Zone C]² Offense Level = 15 No Criminal History	5 years' probation, including 9 months home detention

¹ Pursuant to U.S.S.G. § 5G1.1(a), the defendant's Guideline sentence was reduced from 18-24 months to 12 months imprisonment because the statutory maximum sentence for a violation of 26 U.S.C. § 7203 was one (1) year.

² Pursuant to U.S.S.G. § 5G1.1(a), the defendant's Guideline sentence was reduced from 18-24 months to 12 months imprisonment because the statutory maximum sentence for a violation of 26 U.S.C. § 7203 was one (1) year.

<u>U.S. v. M. Lacey</u> , 2:06-cr-00123 (W.D. Pa.) Sentenced: 8/27/2010	15-18 months [Zone D] Offense Level = 15 No Criminal History	5 years' probation, including 6 months home detention
<u>U.S. v. R. Lacey</u> , 2:06-cr-00123 (W.D. Pa.) Sentenced: 8/27/2010	15-18 months [Zone D] Offense Level = 15 No Criminal History	5 years' probation, including 6 months home detention
<u>U.S. v. Ajmani</u> , 2:09-cr-00307 (W.D. Pa.) Sentenced: 7/8/2010	24-30 months [Zone D] Offense Level = 17 No Criminal History	3 years' probation, including 250 hours of community service
<u>U.S. v. M. Manfredi</u> , 2:07-cr-00352 (W.D. Pa.) Sentenced: 4/16/2010	6-12 months [Zone B] Offense Level = 10 No Criminal History	1 year probation, including 100 hours of community service
<u>U.S. v. S. Manfredi</u> , 2:07-cr-00352 (W.D. Pa.) Sentenced: 4/16/2010	12-18 months [Zone D] Offense Level = 13 No Criminal History	2 years' probation, including 250 hours of community service
<u>U.S. v. Conner</u> , 2:08-cr-00430 (W.D. Pa.) Sentenced: 5/19/2009	12-18 months [Zone D] Offense Level = 13 No Criminal History	4 years' probation, including 1 year home detention
<u>U.S. v. Lim</u> , 2:07-cr-00140 (W.D. Pa.) Sentenced: 3/19/2008	18-24 months [Zone D] Offense Level = 15 No Criminal History	5 years' probation, including 2 years home detention and 500 hours of community service
<u>U.S. v. Helbling</u> , 2:06-cr-00129 (W.D. Pa.) Sentenced: 7/2/2007	6-12 months [Zone B] Offense Level = 10 No Criminal History	4 years' probation, including 9 months home detention
<u>U.S. v. Tomko</u> , 2:04-cr-00108 (W.D. Pa.) Sentenced: 10/12/2005	12-18 months [Zone D] Offense Level = 13 No Criminal History	3 years' probation, including 12 months home detention and 250 hours of community service

<u>U.S. v. Cooper</u> , 2:02-cr-00192 (W.D. Pa.) Sentenced: 5/27/2003	15-21 months [Zone D] Offense Level: 14 No Criminal History	3 years' probation, including 6 months home detention (<i>affirmed</i> by Third Circuit)
Additional Probationary Sentences Imposed in Criminal Tax Cases in the Eastern District Of Pennsylvania		
<u>U.S. v. Foster</u> , 2:11-cr-00075 (E.D. Pa.) Sentenced: 12/3/2013	Original Advisory Range Unavailable	5 years' probation, including 12 months home detention
<u>U.S. v. Whitman</u> ³ , 5:11-cr-00023 (E.D. Pa.) Sentenced: 4/4/2012	12-18 months [Zone C] Offense Level = 13 No Criminal History	30 months' probation
<u>U.S. v. Reinford</u> , 06-cr-714 (E.D. Pa. 2006) Sentenced: 12/20/2007	10-16 months [Zone C] Offense Level = 12 No Criminal History	5 years' probation, including 2 months community confinement
<u>U.S. v. Liao</u> , 2:04-cr-00198 (E.D. Pa.) Sentenced: 9/21/2005	15-21 Months [Zone D] ⁴ Offense Level = 14 No Criminal History	4 years' probation, including 3 months home detention

³ Ms. Whitman's husband, Paul Whitman, subsequently pled guilty to 13 counts of related tax offenses. Mr. Whitman also received a probationary sentence: 3 years' probation, including 6 months in a Residential Re-entry Center, as well as 6 months of home detention.

⁴ The Government argued that Mr. Liao's offense level was 15, while Mr. Liao maintained that the appropriate offense level was 14, with a Guidelines range of 15-21 months (Zone D). The Court concluded that the total offense level was 14 with an advisory range of 15-21 months imprisonment.

PROBATIONARY SENTENCES IN CRIMINAL TAX CASES
RECENTLY AFFIRMED BY THIRD CIRCUIT

<u>CASE AND DATE OF SENTENCING</u>	<u>SENTENCE IMPOSED</u>	<u>REASONS FOR DEPARTURE</u>
<u>U.S. v. Cooper</u> , 394 F.3d 172 (3d Cir. 2005) Sentenced: 5/27/2003 (W.D. Pa.)	3 years' probation, including 6 months home detention Advisory Range: 15-21 months [Zone D]	Affirming District Court's four-level departure based on exceptional charitable good works.
<u>U.S. v. Moore</u> , 344 F. App'x 767 (3d Cir. 2009) Sentenced: 9/14/2009 (D. Del.)	5 years' probation, including 100 hours of community service each year for first 3 years of probationary term Advisory Range: 18-24 months [Zone D]	Affirming District Court's departure based on the defendants: lack of criminal history, his upbringing, his serious gambling problem, his ability to provide for his family, his cooperation with the government, the availability of sentencing alternatives, and sentencing statistics for similar convicted tax criminals
<u>U.S. v. Tomko</u> , 562 F.3d 558 (3d Cir. 2009) Sentenced: 4/17/2009 (W.D. Pa.)	3 years' probation, including 12 months home detention and 250 hours of community service Advisory Range: 12-18 months [Zone D]	Affirming District Court's below-Guidelines sentence based on, <i>inter alia</i> , the defendant's lack of criminal record, his record of employment, his support for and ties in the community, and extensive charitable good works.